

Exhibit 5



London

This is to certify that the attached document is, to the best of my knowledge and belief a true, accurate and complete translation from Danish into English of the attached email chain with Bates Nos. SKAT_MDL_001_00425415-SKAT_MDL_001_00425416.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Andrzej Orville", written over a horizontal line.

Andrzej Orville

Senior Project Manager

Friday, January 03, 2025

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DEFENDANTS'
EXHIBIT
DX5974

Case No.18-MD-2865 (LAK)

Message

From: Christian Baden Ekstrand [/O=TOLDSKAT/OU=TOLDSKAT/CN=RECIPIENTS/CN=W12254]
Sent: 06-01-2016 09:12:51
To: Anne Munksgaard [anne.munksgaard@skat.dk]
Subject: RE: payouts from 1 tip to stop

No, I think that we should maintain that the amount regarding our companies is DKK 379,772,711.

That is 1.8 billion for the professional agents which, according to the report, are not suspected of anything.

From: Anne Munksgaard
Sent: January 6, 2016, 10:10
To: Christian Baden Ekstrand
Subject: RE: payouts from 1 tip to stop

Ok, but what is the amount regarding the 1st tip for June and July? Is that the 1.8 billion?

Best regards

Anne Munksgaard



From: Christian Baden Ekstrand
Sent: January 6, 2016, 10:07
To: Lill Helene Drost; Anne Munksgaard
Subject: payouts from 1 tip to stop

FOR INTERNAL USE – until further notice

I have now looked at the figures regarding payouts in the period from when we receive 1 tip until we implement payout stop 8/6/2015

From the reports from System 3S concerning the 184 companies and the 6.2 billion compared with information from the SKAT bank account on payments abroad, the following has been established.

In the period 6/19 to 8/3, DKK 379,772,711 was transferred from System 3S to the finance system, regarding 38 of the 184 companies. With regard to the 1st tip, there is a hit for 1 named company.

SKAT's bank account shows that a total of DKK 2,392,967,563 was paid out during the period June 24 to August 20, 2015.

Of that amount, DKK 1,876,920,130 can be allocated to the following reclaim companies - Acupay, Goal, Syntax.

I am not aware of whether the amount (DKK 2,392,967,563) also includes payments other than the form scheme.

In general, the exercise is not easy. (a little nerdy)

Bundle 40115 - reported in 3S on 05/19/2015 with a transmission day 06/11 and 06/12/2015.

The bundle includes 4 of our companies with a recovery of DKK 6.3 million.

The entire bundle (all applications in this stack) is a recovery of DKK 116,149,521.

The amount has been deducted from SKAT's bank account 06/24/2015 - i.e. after the notification!!!!

Office no.	Currency	Amount	Posting Date	Recipient Name	Receiving account	Receiving country	Customer Reference no.
4069063330	DKK	- 116,149,548.01	24/06/2015	GOAL TAXBACK LTD	GB88NWBK60730134015159	GB	DBT.40115

The amount is thus included in the DKK 2,392,967,563, but has been reported much earlier, which is why this figure is misleading, for what we have done/not done after the 1st tip is included.

Best regards

Christian Baden Ekstrand



SKAT

Special Checks

Special Checks 3

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Telephone: (+45) 72 37 01 95

Message

From: Christian Baden Ekstrand [/O=TOLDSKAT/OU=TOLDSKAT/CN=RECIPIENTS/CN=W12254]
Sent: 06-01-2016 09:12:51
To: Anne Munksgaard [anne.munksgaard@skat.dk]
Subject: SV: udbetalinger fra 1 tip til stop

Nej jeg syntes at vi skal fastholde at beløbet vedr. vores selskaber er 379.772.711 kr.

Det 1,8 mia vedr. de professionelle agentvirksomheder som ifølge anmeldelsen ikke er mistænkt for noget.

Fra: Anne Munksgaard
Sendt: 6. januar 2016 10:10
Til: Christian Baden Ekstrand
Emne: SV: udbetalinger fra 1 tip til stop

Ok, men hvad er så beløbet vedrørende 1. tip for juni og juli? Er det de 1,8 mia?

Med venlig hilsen

Anne Munksgaard



Særlig Kontrol
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Lyseng Allé 1, 8270 Højbjerg

E-mail: Anne.Munksgaard@Skat.dk
Telefon: (+45) 72 37 05 47

Fra: Christian Baden Ekstrand
Sendt: 6. januar 2016 10:07
Til: Lill Helene Drost; Anne Munksgaard
Emne: udbetalinger fra 1 tip til stop

TIL INTERNT BRUG – indtil videre

Nu har jeg kigget lidt på tallene vedr. udbetalinger i perioden fra vi modtager 1 tip til vi indsætter udbetalingstop 6/8 – 2015

Af indberetninger fra system 3S vedr. de 184 selskaber og de 6,2 mia. sammenholdt med oplysninger fra SKAT bankkonto over udbetalinger til udlandet er følgende konstateret.

Der er i perioden 19/6 til 3/8 overført 379.772.711 kr. fra system 3S til økonomisystemet, vedr. 38 af de i 184 selskaber. Vedrørende 1. tip er der hit på 1 navngivent selskab.

Af skats bankkonto fremgår det at der i perioden 24/6 – 20/08 2015 i alt er udbetalt 2.392.967.563 kr.

Af beløbet kan 1.876.920.130 kr. henføres til følgende reclaim virksomheder – Acupay, Goal, Syntax.

Jeg er ikke vidende om beløbet (2.392.967.563 kr.) også indeholder andre udbetalinger end blanketordningen.

I det hele taget er øvelsen ikke nem. (lidt nørderi)

Bundt 40115 – er indberettet i 3S 19.05.2015 med en overførselsdag 11/06 og 12/06-2015.

I bundtet indgår 4 af vores selskaber med en tilbagesøgning på 6,3 mio kr.

Hele bundtet (alle ansøgninger i denne stak) lyder på en tilbagesøgning på 116.149.521. kr.

Beløbet er trukket på SKATs bankkonto 24/6-2015 – altså efter anmeldelsen!!!!

Kontonr	Valuta	Beløb	Bogføringsdato	Modtager navn	Modtager konto	Modtager land	Kunde referencenr
4069063330	DKK	- 116.149.548,01	24-06-2015	GOAL TAXBACK LTD.	GB88NWBK60730134015159	GB	DBT.40115

Beløbet indgår således i de 2.392.967.563 kr. men er jo indberettet langt tidligere, hvorfor dette tal jo er misvisende, for hvad vi har gjort/ikke gjort efter 1 tip indgår.

Med venlig hilsen

Christian Baden Ekstrand



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